

ASSEMBLY, No. 1366

STATE OF NEW JERSEY

220th LEGISLATURE

PRE-FILED FOR INTRODUCTION IN THE 2022 SESSION

Sponsored by:

Assemblyman BENJIE E. WIMBERLY

District 35 (Bergen and Passaic)

Assemblyman CRAIG J. COUGHLIN

District 19 (Middlesex)

Assemblyman GERRY SCHARFENBERGER

District 13 (Monmouth)

SYNOPSIS

Permits extension of certain deadlines applicable to local government units under emergency circumstances.

CURRENT VERSION OF TEXT

Introduced Pending Technical Review by Legislative Counsel.



1 **AN ACT** concerning the extension of certain deadlines affecting the
2 finances of local government units and supplementing Title 40A
3 of the New Jersey Statutes.

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5 **BE IT ENACTED** *by the Senate and General Assembly of the State*
6 *of New Jersey:*

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8 1. Notwithstanding the provisions of any law, rule, or
9 regulation to the contrary, whenever a public health emergency,
10 pursuant to the “Emergency Health Powers Act,” P.L.2005, c.222
11 (C.26:13-1 et seq.), or a state of emergency, pursuant to P.L.1942,
12 c.251 (C.App.A.9-33 et seq.), or both, has been declared by the
13 Governor and is in effect, the Director of the Division of Local
14 Government Services in the Department of Community Affairs
15 shall have the power to extend any deadline under the “Local
16 Budget Law,” N.J.S.40A:4-1 et seq., the “Local Fiscal Affairs
17 Law,” N.J.S.40A:5-1 et seq., the “Local Authorities Fiscal Control
18 Law,” P.L.1983, c.313 (C.40A:5A-1 et seq.), the “Municipal Land
19 Use Law,” P.L.1975, c.291 (C.40:55D-1 et seq.), under chapter 4 of
20 Title 54 of the Revised Statutes with respect to the issuance of any
21 tax bill, and under chapter 5 of Title 54 of the Revised Statutes with
22 respect to a municipal tax sale. The Director of the Division of
23 Local Government Services shall have the power to permit
24 municipalities to institute an extended grace period pursuant to
25 R.S.54:4-67 not to exceed a date specified by the director and under
26 conditions the director may specify, as well as to extend the dates
27 for the payment of taxes by a municipality due to a county, a school
28 district, or any other taxing district under chapter 4 of Title 54 of
29 the Revised Statutes or any other law. The Director of the Division
30 of Local Government Services, in consultation with the Director of
31 the Division of Taxation in the Department of the Treasury, shall
32 have the power to extend any other deadline established in chapter
33 1, chapter 3, chapter 4, or chapter 5 of Title 54 of the Revised
34 Statutes if the Director of the Division of Local Government
35 Services determines that the extension is necessary to minimize and
36 mitigate additional hardships, loss, or suffering to the State and its
37 political subdivisions. No municipality, county, or any other
38 agency or political subdivision of this State shall enact or enforce
39 any order, rule, regulation, ordinance, or resolution that, in any
40 way, conflicts with any of the provisions of this section.

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42 2. This act shall take effect immediately and shall be
43 retroactive to March 9, 2020.

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46 **STATEMENT**

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48 This bill provides expansive authority to the Director of the

1 Division of Local Government Services in the Department of
2 Community Affairs to extend certain deadlines applicable to local
3 government units of the State during periods of emergency declared
4 by the Governor. The deadlines that the director may extend
5 include, but are not limited to, deadlines for: a county's notification
6 to the director of a county board of taxation's failure to receive a
7 copy of a school or municipal budget; a county board of taxation's
8 substitution of an adopted municipal budget for an amount certified
9 by the director; a county board of taxation to complete a table of
10 aggregates; the director to act as necessary in order to consolidate
11 ballot questions and procedures when a governing body elects to
12 hold certain referendums; the director to review and approve
13 municipal budgets that are not subject to local review; a
14 municipality to certify a preliminary tax levy; and a municipality to
15 cause an annual audit of their books, accounts, and financial
16 transactions.

17 In addition, the bill provides the Director of the Division of
18 Local Government Services the authority to permit municipalities to
19 institute an extended grace period for quarterly property tax
20 payments and other municipal charges notwithstanding the
21 maximum number of days set forth in R.S.54:4-67. The bill also
22 empowers the director to extend deadlines under the "Municipal
23 Land Use Law," P.L.1975, c.291 (C.40:55D-1 et seq.).